



**STEVE WESTLY**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Madera**  
**Madera, California**

**Date: July 16, 2003**  
**Filing Ref: MAD04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST  
TRANSFER MECHANISMS**

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- |                                  |                         |
|----------------------------------|-------------------------|
| 1. Employee Fringe Benefits      | 6. Personnel            |
| 2. Building Operations           | 7. Central Services     |
| 3. Building Maintenance          | 8. Central Garage (ISF) |
| 4. Ground Maintenance            | 9. Self-Insurance (ISF) |
| 5. County Administrative Officer |                         |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

**B. CHANGES:** Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

**C. FIXED AMOUNTS:** The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

**D. BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

**E. NOTIFICATION TO STATE AND FEDERAL AGENCIES:** Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

**F. SPECIAL REMARKS:** None.

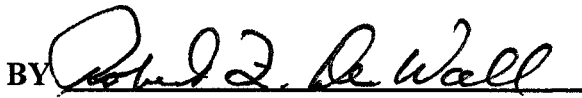
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**SECTION IV: ACCEPTANCE**

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**COUNTY OF MADERA**

BY

ROBERT F. DEWALL

Name

AUDITOR-CONTROLLER

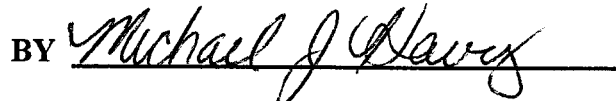
Title

July 23 2003

Date

**STEVE WESTLY****CALIFORNIA STATE CONTROLLER**

BY



Michael J. Havey, Chief

Bureau of Payments

Division of Accounting and Reporting

July 30 2003

Date

Negotiated by Jay Lal

Telephone (916) 327-2284

cc: State and Federal Agencies

Attachment

COUNTY OF MADERA, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department

Central Svc	100	400	510 Tax	700	820	1340	1350	1370 Bldg	1380	2200 Spec
Departments	BOS	Assessor	Coll.	Counsel	Civil Srvc	S.D. Svcs	DEGS F.C.	Insp.	Refuse Dis	Payme
1 Bldg use	\$3,072	\$2,768	\$1,369		\$415	\$903				
2 Equip use	6,676	13,108	2,317	2,108		12,193	838	4,503	5	
3 Util & Aud	13,703	10,275	5,673	394	4	527	102	523	418	237
230 Insurance	4,107	10,656	2,652	2,211		5,055	1,105	3,868	805	
1310 DEGS Admin						142,263	27,568	140,788	112,631	
1320 Bldg opns	4,636	5,477	3,829			350			2,769	
1330 Bldg mtce	17,917	21,166	14,800			1,353			8,859	
1360 Ground mtc	525	620	434			40			260	
210 CAO	1,548	3,574	693	1,567	15	2,102	408	2,083	1,668	942
240 ITS	10,724	34,207	3,433	2,274						
810 Personnel	3,760	11,623	2,735	2,735		6,153	1,367	4,786	342	
2100 CSVS CTL	3,649	7,164	1,714	2,050		3,534	784	2,881	196	
220 Purchasing	2,642	3,586	755	2,454		566	1,699	2,076	189	
310 Auditor	1,746	3,826	1,612	2,224		2,774	930	21,238	710	788
330 Rev Svcs										
520 Treasurer										
Total Allocated	\$74,705	\$128,050	\$42,016	\$18,017	\$434	\$177,813	\$34,801	\$182,746	\$128,852	\$1,967
Roll Forward	28,764	52,059	(8,698)	3,096	21	136,765	28,247	169,695	116,361	
Proposed costs	\$103,469	\$180,109	\$33,318	\$21,113	\$455	\$314,578	\$63,048	\$352,441	\$245,213	\$1,967
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COUNTY OF MADERA, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department

Central Svc	2300	2500 TCO	1800	1900	2600	2700	2800	2900	3000	3100
Departments	Trial Cour	Sup Ct	Bldg Prog	Advertisin	Family Law	Borden SC	Chwchla SC	Madera SC	Sierra SC	Superior C
1 Bldg use		\$26,884				\$2,366	\$4,221		\$4,755	
2 Equip use		8,979			4,071	3,892	3,004		4,071	69
3 Util & Aud		51,958								
230 Insurance		9,069			277	1,383	3,051		780	3,868
1310 DEGS Admin										
1320 Bldg opns		16,595					2,167		3,392	
1330 Bldg mtce		64,131					14,111		13,109	
1360 Ground mtc		1,880					413		384	
210 CAO										
240 ITS										
810 Personnel		6,495			342	1,709	2,735			4,786
2100 CSVS CTL		4,211			202	999	1,568	463		2,953
220 Purchasing			6,794							
310 Auditor	1,249	36,655	39,350	24	28	140	224			392
330 Rev Svcs		30,657				1,620	2,817	31		
520 Treasurer										
Total Allocated	\$1,249	\$257,514	\$46,144	\$24	\$4,920	\$12,109	\$34,311	\$494	\$26,491	\$12,068
Roll Forward		70,215			3,657	(2,482)	73		(2,434)	(4,148)
Proposed costs	\$1,249	\$327,729	\$46,144	\$24	\$8,577	\$9,627	\$34,384	\$494	\$24,057	\$7,920
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COUNTY OF MADERA, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department

Central Svc Departments	3200 superior C	3310 Clerk	3320 Recorder	3330 Elections	3400 Grand Jury	3510 D.A. Crim	3520 D.A. - CS	3530 D.A. - CPS	3540 D.A. - SRG	3541 D.A. - WC
1 Bldg use		\$4,932	\$118			\$5,053	\$2,963			
2 Equip use	74	27,884	2,096	9,433		14,986	247	5	5	
3 Util & Aud		21,513	101	195	7	9,238	14,309	23	54	21
230 Insurance	4,146	3,371	1,658	1,383		5,384	14,846	277	277	
1310 DEGS Admin										
1320 Bldg opns		7,446				2,980				
1330 Bldg mtce		28,773				11,519				
1360 Ground mtc		843				337				
210 CAO		519	403	776	31	2,704	(1,995)	92	215	86
240 ITS			9,993	4,510		20,393				
810 Personnel	5,128	2,051	2,051	1,709		5,812	14,178	342	342	
2100 CSVS CTL	3,050	1,271	1,202	1,524	29	4,410	169	196		
220 Purchasing		2,076		2,076	566	1,321	4,530	566		189
310 Auditor	420	1,132	490	2,504	364	3,159	29,793	48	114	74
330 Rev Svcs										
520 Treasurer										
Total Allocated	\$12,818	\$101,811	\$18,112	\$24,110	\$997	\$87,296	\$79,040	\$1,549	\$1,007	\$370
Roll Forward	(21,313)	19,771	9,992	6,732	118	19,465	(35,541)	594	(109)	252
Proposed costs	\$(8,495)	\$121,582	\$28,104	\$30,842	\$1,115	\$106,761	\$43,499	\$2,143	\$898	\$622
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COUNTY OF MADERA, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department

Central Svc	3542 D.A.	3544 D.A.	3550 D.A.	3600	4010	4012	4013	4014	4015	4016 TBS
Departments	- Aut	- DUI	- WEL	Public Def	Sheriff Ad	Coroner	Emerg Svcs	Narc team	Bass Lake	Grant
1 Bldg use					\$17,270				\$439	
2 Equip use	5	5	40		35,213		241	3,867	7,948	
3 Util & Aud	13	55	276	640	2,135	100	25	53	740	
230 Insurance	277	277	2,211		17,255		277	553	6,356	
1310 DEGS Admin										
1320 Bldg opns					1,443					
1330 Bldg mtce					34,492					
1360 Ground mtc					1,013					
210 CAO	53	221	1,104	2,550	8,514	401	98	211	2,950	
240 ITS					70,697					
810 Personnel	342	342	2,735		18,802		342	684	7,863	
2100 CSVS CTL		196	1,834		10,951		196	392	4,507	
220 Purchasing	189	189	1,510		5,285		189			
310 Auditor	89	224	1,159	314	8,535	658	64	60	726	
330 Rev Svcs				226,365						
520 Treasurer										
Total Allocated	\$968	\$1,509	\$10,869	\$229,869	\$231,605	\$1,159	\$1,432	\$5,820	\$31,529	
Roll Forward	898			72,246	80,849	238	410	(4,282)	8,771	
Proposed costs	\$1,866	\$1,509	\$10,869	\$302,115	\$312,454	\$1,397	\$1,842	\$1,538	\$40,300	
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COUNTY OF MADERA, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department

Central Svc	4017	4020	4030 BL	4040 Fed	4045 Fed	4050	4060 Take	4061	4062	4063
Departments	SHERIFF K-	Sheriff-Fe	Patrol	Comm S	Univ H	S.C.O.Pbl	back	Shrf HG	Shrf RC	Shrf YH
1 Bldg use										
2 Equip use	20		2	5		20		10	20	5
3 Util & Aud	123	12	89	17		107		69	106	59
230 Insurance	1,105		830	277		1,105		553	1,105	277
1310 DEGS Admin										
1320 Bldg opns										
1330 Bldg mtce										
1360 Ground mtc										
210 CAO	488	48	348	68		428		275	420	235
240 ITS										
810 Personnel	1,367		1,029	342		1,367		684	1,367	342
2100 CSVS CTL	784		578	196		784		392	784	196
220 Purchasing		2,076	566						189	377
310 Auditor	171	208	455	52	28	1,670		476	304	236
330 Rev Svcs										
520 Treasurer										
Total Allocated	\$4,058	\$2,344	\$3,897	\$957	\$28	\$5,481		\$2,459	\$4,295	\$1,727
Roll Forward			(2,122)	(3,578)	(4,694)	2,574		47	1,883	(685)
Proposed costs	\$4,058	\$2,344	\$1,775	\$(2,621)	\$(4,666)	\$8,055		\$2,506	\$6,178	\$1,042
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COUNTY OF MADERA, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department

Central Svc	4064 Shrf	4066	4067	4070	4080 Auto	4090	4108 Ct	4200 B	4300 C	4400 M
Departments	Civil	Shrf-OHVE	Shrf-OCJP	Anti Drug	Theft	OCJP/NET	Securty	Marshall	Marshall	Marshall
1 Bldg use										\$150
2 Equip use	59			3,308		1,168				
3 Util & Aud	324	12	13	156		32				
230 Insurance	3,316			1,658	29	1,371				
1310 DEGS Admin										
1320 Bldg opns										700
1330 Bldg mtce					501	23,031				
1360 Ground mtc					15	675				
210 CAO	1,291	45	53	619		127				
240 ITS										
810 Personnel	4,102			2,051						
2100 CSVS CTL	2,352			1,176		16				5
220 Purchasing						1,699				
310 Auditor	1,047	110		242		1,306				
330 Rev Svcs										
520 Treasurer										
Total Allocated	\$12,491	\$167	\$66	\$9,210	\$545	\$29,425				\$855
Roll Forward	10,079			586	120	4,365	(2,653)	(1,217)	(232)	(1,068)
Proposed costs	\$22,570	\$167	\$66	\$9,796	\$665	\$33,790	\$(2,653)	\$(1,217)	\$(232)	\$(213)

COUNTY OF MADERA, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department

Central Svc Departments	4500 S Marshall	4610 Correction	4630 DOC COPS	4710 Probation	4720 Juv Hall	4730 Crt Wards	4740 SC Schools	4770 Boot Camp	4781 Prob. YFPG	4782 Juv. Crime
1 Bldg use		\$293,012		\$5,682	\$9,351			\$32,235		
2 Equip use		33,662		17,574	5,888			7,622	5	
3 Util & Aud		3,588	2	18,395	797			765		
230 Insurance		35,477		15,455	12,919			7,738	277	
1310 DEGS Admin										
1320 Bldg opns				5,910						
1330 Bldg mtce		48,882		22,838	87,019					
1360 Ground mtc				669	2,551					
210 CAO		14,302	6	5,671	3,175			3,048		
240 ITS		69,784		46,220	22,571			17,774		
810 Personnel		32,819		17,435	9,572			9,572	342	
2100 CSVS CTL		19,022		11,302	5,523			5,538	196	
220 Purchasing		6,228	3,963	5,662	2,265			944		
310 Auditor		7,537	102	5,406	3,197		98	2,712	64	
330 Rev Svcs				8,616						
520 Treasurer										
Total Allocated		\$564,313	\$4,073	\$186,835	\$164,828		\$98	\$87,948	\$884	
Roll Forward	(9,013)	72,976	621	62,656	49,934		53	14,460	(898)	
Proposed costs	\$(9,013)	\$637,289	\$4,694	\$249,491	\$214,762		\$151	\$102,408	\$(14)	
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COUNTY OF MADERA, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department

Central Svc Departments	4783 Prob YG FR	4785 Prob AB191	5000 Fire Prev.	5410 Ag Comm	5430 Pest Contr	5910 Planning	5920 Plng Comm	6000 Animal C.	6100 LAFCO	6200 Pred Anim
1 Bldg use			\$8,103	\$334		\$1,040		\$583		
2 Equip use		20	254,553	15,228	1,122	8,589		5,723	10	
3 Util & Aud	18	164	1,585	482	34	515	6	234	16	17
230 Insurance		1,105	2,400	6,510	553	5,502		4,397	553	
1310 DEGS Admin										
1320 Bldg opns			1,200	4,274		2,802				
1330 Bldg mtce			89,504	16,515		8,865		18,155		
1360 Ground mtc			2,623	484		260		532		
210 CAO	74	656	6,318	1,923	137	2,054	24	931	30,043	70
240 ITS			7,839	8,980		19,094		5,993		
810 Personnel		1,367	2,393	6,837	684	6,153		4,102	684	
2100 CSVS CTL			1,432	3,962	392	3,614		2,511	392	
220 Purchasing	566	4,152	6,417	4,341	755	3,963		4,341		189
310 Auditor	261	982	7,813	2,279	203	2,024	114	2,508	64	16
330 Rev Svcs										
520 Treasurer										
Total Allocated	\$919	\$8,446	\$392,180	\$72,149	\$3,880	\$64,475	\$144	\$50,010	\$31,762	\$292
Roll Forward			45,943	23,710	589	18,231	126	19,657	3,582	201
Proposed costs	\$919	\$8,446	\$438,123	\$95,859	\$4,469	\$82,706	\$270	\$69,667	\$35,344	\$493
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COUNTY OF MADERA, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department

Central Svc Departments	6810 Health Adm	6811 CMSP	6821 HCC Grant	6830 Child Hlth	6831 Health-CHD	6840 Senior Cit	6851 Aids Prog	6852 R. White	6860 Tobacco Ed	6870 WIC
1 Bldg use	\$4,491			\$117		\$4,488	\$76		\$85	\$673
2 Equip use	30,770		15	10	5	10	20	10	15	74
3 Util & Aud	1,118	1,576	114	58	30	39	92	44	71	332
230 Insurance	15,115		830	702	277	633	1,201	553	938	5,004
1310 DEGS Admin										
1320 Bldg opns	24,854			648		347	421		470	
1330 Bldg mtce	96,046			2,504		1,339	1,628		1,816	14,399
1360 Ground mtc	2,815			73		40	48		53	422
210 CAO	4,457	6,284	453	231	117	159	364	172	283	1,323
240 ITS	30,022									
810 Personnel	11,623		1,026	684	342	684	1,367	684	1,026	5,128
2100 CSVS CTL	89		588	5	7	5	17		7	38
220 Purchasing	18,683		2,265	944		377	3,020		755	3,963
310 Auditor	47,986	16	790	583	106	199	1,489	346	688	2,126
330 Rev Svcs										
520 Treasurer										
Total Allocated	\$288,069	\$7,876	\$6,081	\$6,559	\$884	\$8,320	\$9,743	\$1,809	\$6,207	\$33,482
Roll Forward	93,069	(278)	1,781	604		267	2,183	716	(872)	(5,867)
Proposed costs	\$381,138	\$7,598	\$7,862	\$7,163	\$884	\$8,587	\$11,926	\$2,525	\$5,335	\$27,615
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COUNTY OF MADERA, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department

Central Svc	6880	6890	6891	6892	6910	6920	6930 Ment	7100 Env	7111	7112
Departments	Child Svcs	Rural Hlth	Adolescent	HCSSeat	Mental Hlt	Drug, Alco	Healt	Health	Envrn Heal	Envrn Heal
1 Bldg use	\$63				\$64			\$2,922		
2 Equip use			40	5	168	5	15	17,826	5	
3 Util & Aud	87		190	35	4,778	692	200	420	20	6
230 Insurance	81		2,211	277	9,396	277	830	3,920	277	
1310 DEGS Admin										
1320 Bldg opns	350							227		
1330 Bldg mtce	1,353							876		
1360 Ground mtc	40							26		
210 CAO	346		756	142	19,050	2,758	798	1,674	82	26
240 ITS					25,514			12,776		
810 Personnel			2,735	342	11,623	342	1,026	4,786	342	
2100 CSVS CTL			16	3	97			2,805		
220 Purchasing	377		2,454	566	11,700	377	2,265	1,887	755	937
310 Auditor	106		1,421	404	42,417	1,056	84	1,756	219	114
330 Rev Svcs										
520 Treasurer										
Total Allocated	\$2,803		\$9,823	\$1,774	\$124,807	\$5,507	\$5,218	\$51,901	\$1,700	\$1,083
Roll Forward	801		982	1,353	77,901	1,091		8,543		
Proposed costs	\$3,604		\$10,805	\$3,127	\$202,708	\$6,598	\$5,218	\$60,444	\$1,700	\$1,083
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COUNTY OF MADERA, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department

Central Svc	7113	7510	7520 Gen	7530	8010	8020	8200	9110	9200 Ag	9410 SUP
Departments	Envrn Heal	Welfare Ad	Relief	Welf. Aids	VSO	Guardian	Comm Svcs	Library	Exten	Ct Med
1 Bldg use								\$32,682	\$462	
2 Equip use	5	1,166			4,105	5	5	21,325	1,549	35
3 Util & Aud	5	7,129	468		78	28	52	682	66	
230 Insurance	247	65,219			1,045	277	277	21,357	1,706	1,935
1310 DEGS Admin										
1320 Bldg opns					933			47,182	8,079	
1330 Bldg mtce					3,606			182,333	14,711	
1360 Ground mtc					105			5,344	431	
210 CAO	20	28,421	1,866		309	111	207	2,716	262	
240 ITS					4,083					
810 Personnel	342	80,681			1,026	342	342	12,991	1,026	2,393
2100 CSVS CTL		631			706	196	196	7,618	617	1,377
220 Purchasing		9,814	4,152		566			4,152	2,076	
310 Auditor	36	143,738	8,675	2,441	1,270	56	52	5,981	794	196
330 Rev Svcs								2,105		
520 Treasurer		29,240								
Total Allocated	\$655	\$366,039	\$15,161	\$2,441	\$17,832	\$1,015	\$1,131	\$346,468	\$31,779	\$5,936
Roll Forward		161,417	5,519	1,432	7,122	23	89	77,083	4,862	2,459
Proposed costs	\$655	\$527,456	\$20,680	\$3,873	\$24,954	\$1,038	\$1,220	\$423,551	\$36,641	\$8,395
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COUNTY OF MADERA, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department

Central Svc Departments	9510 SUP Ct Jur	9603 SUP Ct Fam	9610 SUP Ct Fam	10800 ISF-Garage	11200 Fish/Game	11500 Fire Mitig	11702 St Hwy 41	11801 RDS-Admin	11802 RDS-A & E	11803 RDS-Bridge
1 Bldg use				\$200						
2 Equip use	10	5	10	25				40	49	10
3 Util & Aud								366	2,627	109
230 Insurance	553	277	553	1,383				2,211	2,763	553
1310 DEGS Admin										
1320 Bldg opns										
1330 Bldg mtce										
1360 Ground mtc										
210 CAO								1,456	10,472	434
240 ITS				1,179				2,255	2,255	1,828
810 Personnel	684	342	684	1,709				2,735	3,419	684
2100 CSVS CTL	413	196	392	1,004				1,657	1,960	392
220 Purchasing				1,699	566			1,321	1,510	189
310 Auditor	56	28	56	8,084	131	123	139	2,425	1,737	550
330 Rev Svcs										
520 Treasurer										
Total Allocated	\$1,716	\$848	\$1,695	\$15,283	\$697	\$123	\$139	\$14,466	\$26,792	\$4,749
Roll Forward	(153)	42	89	(10,121)	(455)	(599)		3,321	16,599	1,997
Proposed costs	\$1,563	\$890	\$1,784	\$5,162	\$242	\$ (476)	\$139	\$17,787	\$43,391	\$6,746
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COUNTY OF MADERA, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department

Central Svc Departments	11804 RDS - Shop	11805 Traffic	11806 RDS - Work	11807 RDS-Invest	11808 RDS-Rights	11809 RDS - Engr	11811 RDS - D 1	11812 RDS - D 2	11813 RDS - D 3	11814 RDS - D 4
1 Bldg use										
2 Equip use	44	30	25	5	5	10	40	35	40	35
3 Util & Aud	404	252	108	27	36	59	853	369	385	302
230 Insurance	2,488	1,658	1,383	277	277	553	2,211	1,935	2,211	1,935
1310 DEGS Admin										
1320 Bldg opns										
1330 Bldg mtce										
1360 Ground mtc										
210 CAO	1,614	1,005	430	105	144	235	3,404	1,471	1,537	1,204
240 ITS	1,828	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503
810 Personnel	3,077	2,051	1,709	342	342	684	2,735	2,393	2,735	2,393
2100 CSVS CTL	1,771	1,176	980	196	196	392	1,568	1,372	1,568	1,372
220 Purchasing	1,699	1,132	377			189				
310 Auditor	7,056	1,054	899	126	142	297	1,971	1,735	1,735	1,735
330 Rev Svcs										
520 Treasurer										
Total Allocated	\$19,981	\$9,861	\$7,414	\$2,581	\$2,645	\$3,922	\$14,285	\$10,813	\$11,714	\$10,479
Roll Forward	8,189	3,970	1,714	1,778	1,851	2,283	7,466	4,041	4,006	4,375
Proposed costs	\$28,170	\$13,831	\$9,128	\$4,359	\$4,496	\$6,205	\$21,751	\$14,854	\$15,720	\$14,854
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COUNTY OF MADERA, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department

Central Svc Departments	11815 RDS - D 5	12000 District 5	77010 Law Libr.	99999 All Other	Subtotal	Direct Billed	Unallocated	Total
1 Bldg use				\$4,756	\$479,097			\$479,097
2 Equip use	30		10		600,142			600,142
3 Util & Aud	426			3,966	189,748			189,748
230 Insurance	1,658		553	5,427	377,391			377,391
1310 DEGS Admin					423,250			423,250
1320 Bldg opns				37,765	187,246	68,300		255,546
1330 Bldg mtce				90,518	956,669	51,004		1,007,673
1360 Ground mtc				2,653	26,608	4,623	289,517	320,748
210 CAO	1,696			1,018	206,022	7,834	123,230	337,086
240 ITS	1,503	1,503			452,759		252,911	705,670
810 Personnel	2,051		684		391,258	2,915		394,173
2100 CSVS CTL	1,176		392		156,633	53,640	126,616	336,889
220 Purchasing	566			18,117	187,590			187,590
310 Auditor	2,111	183	56	8,517	511,613		136,668	648,281
330 Rev Svcs					272,211			272,211
520 Treasurer					29,240		144,890	174,130
Total Allocated	\$11,217	\$1,686	\$1,695	\$172,737	\$5,447,477	\$188,316	\$1,073,832	\$6,709,625
Roll Forward	4,559		125	(61,797)	1,492,075			1,492,075
Proposed costs	\$15,776	\$1,686	\$1,820	\$110,940	\$6,939,552	\$188,316	\$1,073,832	\$8,201,700
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